



# ***Cost and Software Data Reporting Training***

## **Cost Reporting Module**

# Schedule

<b>DAY 1</b>	<b>DAY 2</b>	<b>DAY 3</b>
0800 Class Orientation	0800 Contract Planning	0900 Question /
0830 Background / Familiarization Module	0915 SRDR Planning (Part 1)	Answer Session
0945 Break	1015 Break	930 Validation (Part 1)
1000 WBS Module	1030 SRDR Planning (Part 2)	1015 Break
1130 Lunch	1130 Lunch	1030 Validation (Part 2)
1230 RAM Module	1230 Contracting	1130 Lunch
1330 Evolutionary Acquisition	1330 Cost Reporting (Part 1)	1230 SRDR Reporting
1430 Break	1500 Break	1400 Break
1445 Program Planning Module	1515 Cost Reporting (Part 2)	1415 Final Exam
		1615 Wrap-Up

# Lesson Assignment Sheet

- Objectives:
  - For students to become familiar with the DD Form 1921 series of cost reports
- Desired Learning Outcomes:
  - Understand the information conveyed via DD Form 1921 series of cost reports and its data fields
  - Understand the inter-relationships of DD Form 1921 series of cost reports
  - Understand the relationship between the contract plan and cost reports
  - Be able to prepare a sample cost report given a contract plan and a sample accounting data set
- Assignment:
  - EXERCISE 10-1. Contractor Cost Data Reports
- Reference Material:
  - CSDR Reference Book
    - DoD 5000.4-M-1, Cost and Software Data Reporting (CSDR) Manual, February 2004
    - DD Form 1921 (Cost Data Summary Report dated October 2003)
    - DD Form 1921-1 (Functional Cost-Hour and Progress Curve Report dated October 2003)
    - Data Item Description – DD Form 1921, October, 2003 (DIFNCL-81565A)
    - Data Item Description – DD Form 1921-1, October, 2003 (DIFNCL-81566A)
  - CSDR Work Book
    - CVN-21 Case Study, *Non-Recurring versus Recurring Costs*, Defense Industry Daily Article, 19 December 2005

# Contractor Cost Data via CCDRs

## General Purpose

- Contractor Cost Data Reports (CCDRs) collected and stored in a government secured repository serve as a primary contract cost data source for preparing DoD weapons system acquisition cost estimates.
  - Develop cost estimates in support of Milestone reviews
    - Program Office Estimates (POEs)
    - Component Cost Analyses (CCAs) prepared by military Service organizations other than the program offices
    - Independent Cost Estimates (ICEs) prepared mainly by Service cost centers and the Cost Analysis Improvement Group
  - Develop independent government contract cost estimates in support of cost and price analyses
  - Develop cost estimates to support Analyses of Alternatives (AOAs)
  - Perform Cost as an Independent Variable (CAIV) analysis
  - Conduct long-range planning efforts

# Cost Reporting Forms

## General Purpose

- Data fields reflect the types of information and level of detail required to best support cost analysis and cost estimating techniques used to build credible, defensible, reproducible cost estimates
- Forms used today are dated OCT 2003:
  - DD Form 1921, Cost Summary Data Report
  - DD Form 1921-1 Functional Cost-Hour and Progress Curve Report
    - DD Form 1921-1 (Front) provides Functional Cost-Hour data
    - DD Form 1921-1 (Back) provides Progress Curve data
- Older contracts are allowed to use forms consistent with generation of contract

*As forms are occasionally modified by OSD to better accommodate data providers and users, we suggest that data providers check the OSD website to stay current at <http://dcarc.pae.osd.mil>*

*Do Not Customize Forms*

# Cost Reporting Forms

## 1921

### Cost Data Summary Report

- Displays ALL applicable WBS elements
- Recurring & Nonrecurring costs for each WBS
- Contract totals
- UB, MR, G&A, and Fee

## 1921-1 Part 1

### Functional Cost- Hour Report

- Select WBS elements
- Recurring & Nonrecurring
- Detailed breakout of all resource data
  - Labor hours
  - Labor dollars
  - Material dollars
  - Overhead dollars
- Reporting by all Functions
  - Engineering
  - Tooling
  - Quality Control
  - Manufacturing

## 1921-1 Part 2

### Progress Curve Report

- Select WBS elements
  - *suggest* Cost drivers
- Recurring only
- Detailed breakout of select resource data
  - Labor hours
  - Labor dollars
  - Material dollars
- Two Functions
  - Quality Control
  - Manufacturing
- Unit-by-Unit or Lot-by-lot

# Cost Reporting Guidance

## DATA ITEM DESCRIPTION

**Title:** DD Form 1921, "Cost Data Summary Report"

**Number:** DI-FNCL-81565A

**Approval Date:** 20031031

**AMSC Number:** D7514

**Limitation:**

**DTIC Applicable:**

**GIDEP Applicable:**

**Preparing Activity:** (D) OSD/PA&E/CAIG

**Applicable Forms:** DD Form 1921 (OMB Control No. 0704-0188); 33 hours

**Use/Relationship:** DD Form 1921 is used to obtain essential cost data from contractors for the purpose of establishing a cost database. Prime contractors and integrating contractors for teaming arrangements with Contractor Cost Data Reporting (CCDR) requirements in their prime contracts are responsible for flowing down CCDR requirements to subcontractors and team contractors who meet reporting thresholds for these requirements. All contractors must submit reports electronically to the Defense Cost and Resource Center (DCARC), where a database of CCDR data is maintained. The database is used to do the following: (1) prepare program cost estimates for major systems reviewed by the Defense Acquisition Board (DAB) and other Component review programs; (2) develop independent Government contract estimates in support of cost and price analyses; and (3) develop estimates to support Analyses of Alternatives (AOAs), Cost As an Independent Variable (CAIV), and long-range planning efforts.

Information acquired through DD Form 1921 includes actual and estimated incurred costs at completion and the number of units being procured by Work Breakdown Structure (WBS). Reporting typically includes level 3 of the contract and subcontract WBS and selected lower-level WBS elements that are high-risk, high-technical interest, or high-value items. Costs include both direct and overhead for each WBS element and are subdivided into recurring and nonrecurring costs. General and Administrative (G&A), undistributed budget, management reserve, facilities capital cost of money, and profit/loss or fee are shown separately at the bottom of the report and are not included in the individual WBS element costs.

DD Form 1921 reporting is mandatory on Acquisition Category (ACAT) IC and ID program contracts. For contracts valued over \$50 million. Contracts priced between \$7 million and \$50 million are subject to CCDR requirements when the Cost Working-Level Integrated Product Team (CWIFT) determines, and the Cost Analysis Improvement Group (CAIG) agrees, that they are high-risk or high-technical-interest items. Contracts priced below \$7 million are not subject to CCDR requirements, even if they are ACAT IC and ID programs. Reporting frequency is tied to program estimating needs as determined by the Program Manager and the CWIFT and approved by the CAIG Chair for ACAT I programs.

This DID summarizes the format for DD Form 1921 and provides preparation instructions to support the specific data and frequency requirements specified in the contract. DD Form 1921 is related to the other CCDR form, DD Form 1921-1,

## DATA ITEM DESCRIPTION

**Title:** DD Form 1921-1 "Functional Cost-Hour and Progress Curve Report"

**Number:** DI-FNCL-81566A

**Approval Date:** 20031031

**AMSC Number:** D7516

**Limitation:**

**DTIC Applicable:**

**GIDEP Applicable:**

**Preparing Activity:** (D) OSD/PA&E/CAIG

**Applicable Forms:** DD Form 1921-1 (OMB Control No. 0704-0188); 45 hours

**Use/Relationship:** DD Form 1921-1 is used to obtain essential cost data from contractors for the purpose of establishing a cost database. Prime contractors and integrating contractors for teaming arrangements with Contractor Cost Data Reporting (CCDR) requirements in their prime contracts are responsible for flowing down CCDR requirements to subcontractors and team contractors who meet reporting thresholds for these requirements. All contractors must submit reports electronically to the Defense Cost and Resource Center (DCARC), where a database of CCDR data is maintained. The database is used to do the following: (1) prepare program acquisition cost estimates for major systems reviewed by the Defense Acquisition Board (DAB) and other Component reviewed programs; (2) develop independent Government contract estimates in support of cost and price analyses; and (3) develop estimates to support Analyses of Alternatives (AOAs), Cost As an Independent Variable (CAIV), and long-range planning efforts. DD Form 1921-1 consists of two major parts: Part I, Functional Cost-Hour Report, and Part II, Progress Curve Report.

Part I, Functional Cost-Hour Report, displays actual costs by functional category (i.e., Engineering, Manufacturing, Quality Control, Tooling, and Other); each functional area is broken out by direct labor hours and cost category (e.g., Direct Labor, Material, Other Direct Costs, and Overhead). Part I data are further subdivided into recurring and nonrecurring costs. Part I data must also be submitted for the total contract and for selected WBS elements as identified by the Program Manager and the Cost Working-Level Integrated Product Team (CWIFT) process. The elements selected for reporting should be high-cost, high-risk, or high-technological-interest items.

Part II, Progress Curve Report, shows actual and estimated direct recurring costs at completion by unit or lot for selected reporting elements. Part II data are required only on high-risk or high-technical-interest programs from Research and Development through the completion of Low-Rate Initial Production (LRIP) and the initial year of the Full-Rate Production buy. Additional years for Full-Rate Production buys can be added if needed for purposes of estimating costs. The CWIFT makes these determinations for approval by the Cost Analysis Improvement Group (CAIG) Chair. For purposes of estimating cost, the CWIFT is responsible for defining units and lots for its particular programs and contracts. Lot definition for reporting purposes should be agreed upon by the contractor and the DoD customer before reporting begins. Part II data also includes direct labor hours and costs for Quality Control and Manufacturing. Within these categories, costs are further subdivided by major cost category to include Manufacturing, Quality Control,

# Cost Reporting Forms

## DD Form 1921- “Cost Data Summary Report”

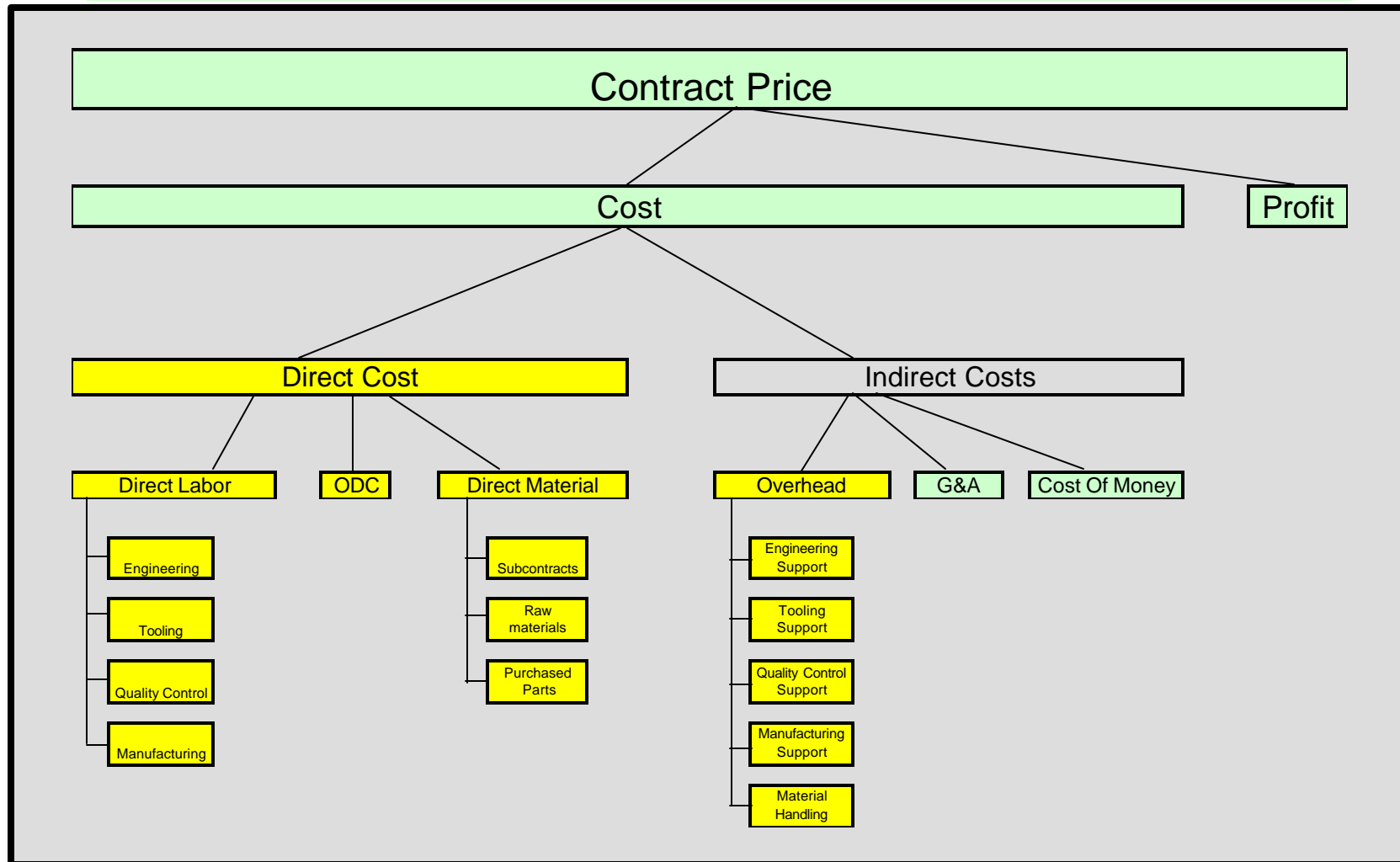
- Provides summary cost data for **all** contract WBS elements at the level specified in the CSDR Plan
- For each WBS element, includes both recurring and nonrecurring breakouts
  - TO DATE *and* AT COMPLETION
- Displays contract totals for UB, MR, G&A, and Fee
- Data Item Description (DID) DI-FNCL-81565A.



# Cost Reporting Forms

## DD Form 1921- “Cost Data Summary Report”

Dollars highlighted in green are reported as “Standard Summary Elements”



Costs highlighted in yellow are reported in aggregate for each WBS element

Form Approved  
OMB No.  
0704-0188

DD FORM 1921, OCT 2003

SECURITY CLASSIFICATION

# Cost Reporting Forms

## Exhibit – Blank DD Form 1921

**Contractors –**  
**Use the contract plan WBS to**  
**report your cost data on DD 1921**

**COST AND SOFTWARE DATA REPORTING PLAN**

Public reporting burden for this collection of information is estimated to average 15 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to Department of Defense, Washington Headquarters Service, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204 Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provisions of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ADDRESS.

1a. PROGRAM: **Home Occupancy Unit System for Enlisted (HOUSE)**

2a. WEAPON SYSTEM TYPE: **Bicycle System**

3. SUBMISSION TYPE: ☒ INITIAL SUBMISSION ☐ CHANGE

4. DATE AS OF (MM/DD/YYYY): **3/3/2007**

5. REPORT DATE (MM/DD/YYYY): **3/3/2007**

6. POINT OF CONTACT (POC) INFORMATION:  
 a. POC AND ADDRESS (Include ZIP Code): **Johnny Appleseed  
 219 Yellow Brick Road  
 Oz, Kansas 12345**

6b. TELEPHONE NUMBER (include area code): **999-123-4567**

6c. FAX NUMBER (include area code): **999-123-4568**

6d. E-MAIL: **jappleseed@hpoa.mil**

7. WBS: ☒ PROGRAM ☒ CONTRACT

8. PREPARING ORGANIZATION: **USLQC HSPO**

9. REVIEW AND REFERENCE NUMBER

10. WBS ELEMENT CODE	11. WBS REPORTING ELEMENTS	12. CONTRACTOR (DUNS Code)	13. CONTRACT NUMBER	14. REPORT FREQUENCY
a. DD 1921 REQUIRED	b. DD 1921-1 (Part I) REQUIRED	c. DD 1921-1 (Part II) REQUIRED	d. DD 2630 REQUIRED	
1.0	Bicycle System			X
1.1	Bicycle			X
1.1.1	Frame			X
1.1.2	Wheels			X
1.1.3	Transmission Subsystem (Gears & Shifters)			X
1.1.4	Steering			X
1.1.5	Braking System			X
1.1.6	Seat			X
1.1.7	PMP Applications Software			X
1.1.8	PMP System Software			X
1.1.9	Integration, Assembly, Test and Checkout			X
1.2	Platform Integration			X
1.3	System Engineering/Program Management			X
1.4	System Test and Evaluation			X
1.4.1	Development Test and Evaluation			X
1.4.2	Operational Test and Evaluation			X
1.4.3	Mock-ups / System Integration Labs (SILs)			X
1.4.4	Test and Evaluation Support			X
1.4.5	Test Facilities			X
1.5	Training			X
1.5.1	Equipment			X
1.5.2	Services			X
1.5.3	Facilities			X
1.6	Data			X

**DD Form 2794 Contract Plan**

**Program Office –**

**Use the contract plan WBS to**  
**obtain the cost data you want**

**COST DATA SUMMARY REPORT**

1a. PROGRAM: **Bicycle System**

1b. APPROVED PLAN NUMBER

1c. CONTRACT TYPE: **CONTRACTOR PRICE ESTIMATE**

1d. CONTRACT CLEIDING

1e. CONTRACTOR TYPE: **PRIME/ASSOCIATE SUBCONTRACTOR**

1f. NAME OF CUSTOMER (Subcontract use only)

2. DOLLARS IN

3. TYPE ACTION: **CONTRACTING TEST AMENDMENT**

4. APPROPRIATION: **PROCESSED**

5. REPORT AS OF (MM/DD/YYYY)

6. MULTI-YEAR CONTRACT: **YES**

7. FY FUNDED: **NO**

8. NAME OF CUSTOMER (Subcontract use only)

CONTRACT LINE ITEM A	REPORTING ELEMENTS B	WBS ELEMENT CODE C	NUMBER OF UNITS D	COSTS INCURRED			NUMBER OF UNITS H	COSTS INCURRED		
				NONRECURRING E	RECURRING F	TOTAL G		NONRECURRING I	RECURRING J	TOTAL K
	Bicycle System	1.0								
	Bicycle	1.1								
	Frame	1.1.1								
	Wheels	1.1.2								
	Transmission Subsystem (Gears & Shifters)	1.1.3								
	Steering	1.1.4								
	Braking System	1.1.5								
	Seat	1.1.6								
	PMP Applications Software	1.1.7								
	PMP System Software	1.1.8								
	Integration, Assembly, Test and Checkout	1.1.9								
	Platform Integration	1.2								
	System Engineering/Program Management	1.3								
	System Test and Evaluation	1.4								
	Development Test and Evaluation	1.4.1								
	Operational Test and Evaluation	1.4.2								
	Mock-ups / System Integration Labs (SILs)	1.4.3								
	Test and Evaluation Support	1.4.4								
	Test Facilities	1.4.5								
	Training	1.5								
	Equipment	1.5.1								
	Services	1.5.2								
	Facilities	1.5.3								
	Data	1.6								

13. REMARKS:

14a. NAME (Last First Middle initial)

14b. DEPARTMENT

14c. TELEPHONE NO. (include Area Code)

14d. SIGNATURE

14e. DATE SIGNED (MM/DD/YYYY)

**DD Form 1921 Cost Data Summary Report**

6/2/2006

Module 10: Cost Reporting

# Cost Reporting Forms

## Summary - DD Form 1921

- Cost Data Summary Report provides summary cost data for **all** report elements
  - TO DATE *and* AT COMPLETION
    - Nonrecurring
    - Recurring
    - Total
- Summary cost data linked to more detailed cost data form DD1921-1

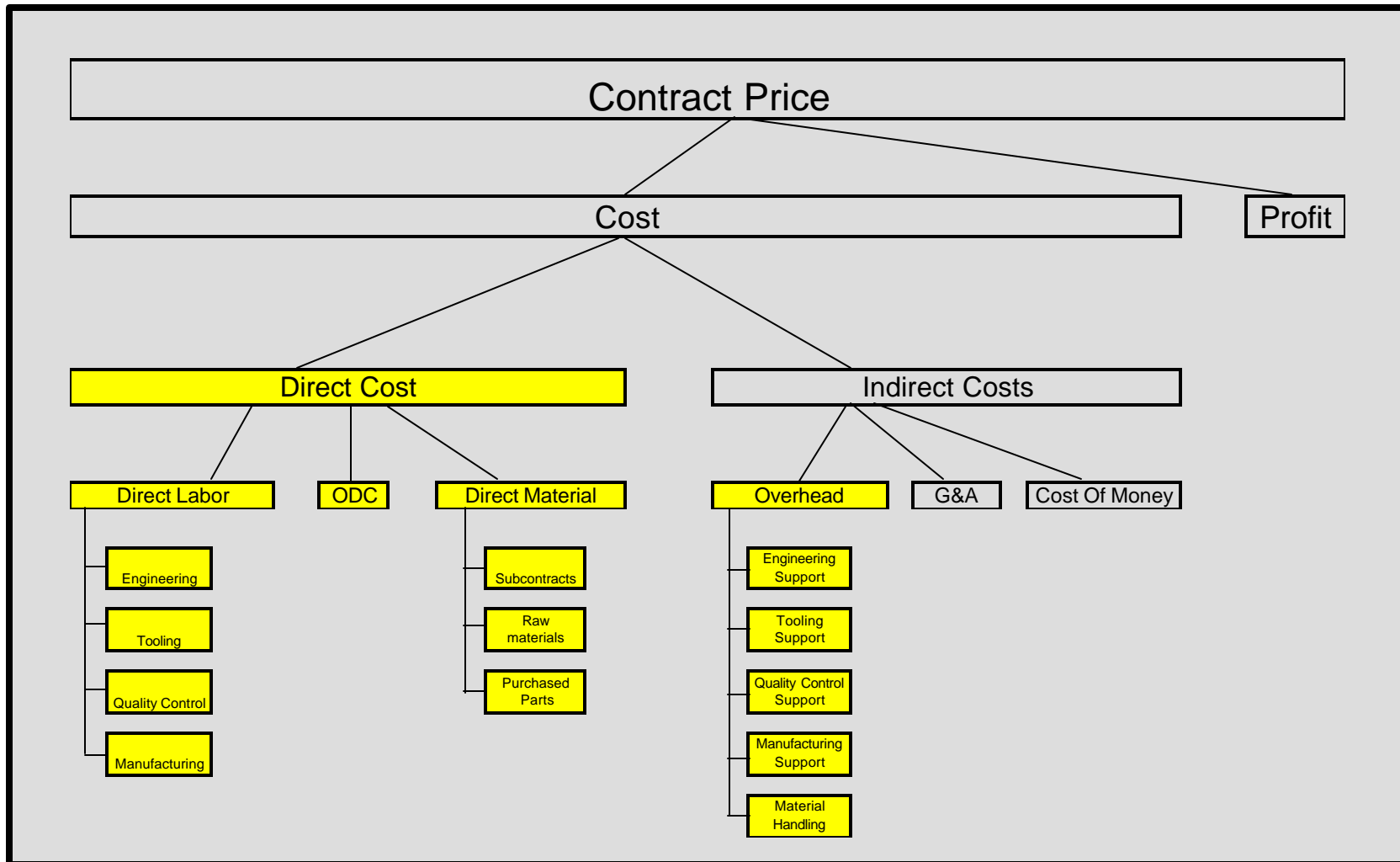
# Cost Reporting Forms

## Summary - DD Form 1921-1 (Front)

- For **select** reporting elements, Functional Cost Hour Report provides detailed functional breakout of resource data
  - Engineering
  - Tooling
  - Quality Control
  - Manufacturing

# Cost Reporting Forms

## DD Form 1921- 1 (Front)



These costs are reported **discretely** for **select** WBS elements

# Cost Reporting Forms

## Summary - DD Form 1921-1 (Front)

	Nonrecurring	Recurring
<b>Engineering</b>	<p>study, analysis, design</p> <p>preparation of specifications, drawings, parts lists, and wiring diagrams</p> <p>determination and specification of requirements for reliability &amp; maintainability</p>	<p>sustaining engineering</p> <p>maintenance and updating of drawings and data</p> <p>continuous support of the fabrication, assembly, &amp; test</p> <p>continuous support during delivery of contract end items</p>
<b>Tooling</b>	<p>design and development of basic tooling through its initial release</p> <p>include jigs, dies, fixtures, molds, patterns, and special gauges</p> <p>Sometimes called special tools - their use is limited to the needs of the customer</p>	<p>sustaining tooling that involves the maintenance, repair, modification and replacement of basic tooling</p>
<b>Quality Control</b>	<p>planning of inspection methods</p>	<p>check, physically inspect, measure, and test the product</p>
<b>Manufacturing</b>		<p>fabrication, assembly, and functional testing of a product or end item</p> <p>convert a raw material into finished items</p>

# Cost Reporting Forms

## Exhibit – Blank DD Form 1921-1 (Front)

SECURITY CLASSIFICATION					
FUNCTIONAL COST-HOUR AND PROGRESS CURVE REPORT					Form Approved OMB No. 0704-0188
<p>The public reporting burden for this collection of information is estimated to average 45 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions reducing the burden to Department of Defense, Washington Headquarters Service, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p> <p>PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS</p>					
1a. PROGRAM		1b. APPROVED PLAN NUMBER	2. REPORT AS OF (MM/DD/YY)	3. FY FUNDED	
4a. CONTRACTOR TYPE <input type="checkbox"/> PRIME/ASSOCIATE <input type="checkbox"/> SUBCONTRACTOR <input type="checkbox"/> SUBCONTRACT (Estimate by Reporting Contractor)			5. DOLLARS IN	6. HOURS IN	
4 b. NAME/ADDRESS (Include ZIP Code)					
7a. CUSTOMER (Subcontractors Use Only)		7b. SUBCONTRACTOR (Estimated by Reporting Contractor)		8. SUBCONTRACT NO.	
9. NUMBER OF REPORTING SUBCONTRACTORS		10. TYPE ACTION <input type="checkbox"/> CONTRACT NO. _____ LATEST AMENDMENT _____ <input type="checkbox"/> RFP NO. _____ <input type="checkbox"/> PROGRAM ESTIMATE _____			
11. MULTI-YEAR CONTRACT <input type="checkbox"/> YES <input type="checkbox"/> NO		PART I. FUNCTIONAL COST-HOUR REPORT			
12. WBS ELEMENT CODE		14. COST TYPE <input type="checkbox"/> RECURRING <input type="checkbox"/> NONRECURRING <input type="checkbox"/> TOTAL		15. QUANTITY TO DATE <input type="text"/> AT COMPLETION <input type="text"/>	
13. REPORTING ELEMENT		16. APPROPRIATION <input type="checkbox"/> RDT&E <input type="checkbox"/> PROCUREMENT			
DATA ELEMENTS		REPORTING CONTRACTOR		SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES	
		TO DATE A	AT COMPLETION B	TO DATE C	AT COMPLETION D
ENGINEERING					
1. DIRECT LABOR HOURS					
2. DIRECT LABOR DOLLARS					
3. OVERHEAD					
4. MATERIAL					
5. OTHER DIRECT CHARGES (Specify)					
6. TOTAL ENGINEERING DOLLARS					
TOOLING					
7. DIRECT LABOR HOURS					
8. DIRECT LABOR DOLLARS					
9. OVERHEAD					
10. MATERIAL AND PURCHASED TOOLS					
11. OTHER DIRECT CHARGES (Specify)					
12. TOTAL TOOLING DOLLARS					
QUALITY CONTROL					
13. DIRECT LABOR HOURS					
14. DIRECT LABOR DOLLARS					
15. OVERHEAD					
16. OTHER DIRECT CHARGES (Specify)					
17. TOTAL QUALITY CONTROL DOLLARS					
MANUFACTURING					
18. DIRECT LABOR HOURS					
19. DIRECT LABOR DOLLARS					
20. OVERHEAD					
21. MATERIALS AND PURCHASED PARTS					
22. OTHER DIRECT CHARGES (Specify)					
23. TOTAL MANUFACTURING DOLLARS					
OTHER COSTS					
24. PURCHASED EQUIPMENT					
25. MATERIAL OVERHEAD					
26. OTHER COSTS NOT SHOWN ELSEWHERE (Specify)					
SUMMARY					
27. TOTAL COST (Direct and Overhead)					
28. REMARKS					
POINT OF CONTACT (POC) INFORMATION					
29a. NAME (Last, First, Middle Initial)		29b. DEPARTMENT		29c. TELEPHONE NO. (Include Area Code)	
29d. E-MAIL ADDRESS		29e. FAX NO. (Include Area Code)		29f. SIGNATURE	
				29g. DATE SIGNED (MM/DD/YY)	

6/2/2006



# Cost Reporting Forms

## DD 1921-1 (Front) Linkage to DD 1921

SECURITY CLASSIFICATION

FUNCTIONAL COST-HOUR AND PROGRESS CURVE REPORT

Form Approved  
OMB No. 0704-0188

The public reporting burden for this collection of information is estimated to average 45 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to Department of Defense, Washington Headquarters Service, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.  
PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS

1a. PROGRAM 1b. APPROVED PLAN NUMBER 2. REPORT AS OF (MMDDYY) 3. FY FUNDED

4a. CONTRACTOR TYPE  
☐ PRIME/ASSOCIATE ☐ SUBCONTRACTOR ☐ SUBCONTRACTOR (Estimate by Reporting Contractor)

5. DOLLARS IN 6. HOURS IN

4b. NAME/ADDRESS (Include ZIP Code)

7a. CUSTOMER (Subcontractors Use Only) 7b. SUBCONTRACTOR (Estimate by Reporting Contractor) 8. SUBCONTRACT NO.

9. NUMBER OF REPORTING SUBCONTRACTORS 10. TYPE ACTION  
CONTRACT NO. LATEST AMENDMENT  
RFP NO.  
PROGRAM ESTIMATE

11. MULTI-YEAR CONTRACT  
☐ YES ☐ NO

12. WBS ELEMENT CODE

PART I. FUNCTIONAL COST-HOUR REPORT

14. COST TYPE  
RECURRING  
NONRECURRING  
TOTAL

15. QUANTITY  
TO DATE  
AT COMPLETION

16. APPROPRIATION  
RDT&E  
PROCUREMENT

13. REPORTING ELEMENT

REPORTING CONTRACTOR SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES TOTAL

DATA ELEMENTS

TO DATE A AT COMPLETION B TO DATE C AT COMPLETION D TO DATE E AT COMPLETION F

ENGINEERING

1. DIRECT LABOR HOURS

2. DIRECT LABOR DOLLARS

3. OVERHEAD

4. MATERIAL

5. OTHER DIRECT CHARGES (Specify)

6. TOTAL ENGINEERING DOLLARS

TOOLING

7. DIRECT LABOR HOURS

8. DIRECT LABOR DOLLARS

9. OVERHEAD

10. MATERIAL AND PURCHASED TOOLS

11. OTHER DIRECT CHARGES (Specify)

12. TOTAL TOOLING DOLLARS

QUALITY CONTROL

13. DIRECT LABOR HOURS

14. DIRECT LABOR DOLLARS

15. OVERHEAD

16. OTHER DIRECT CHARGES (Specify)

17. TOTAL QUALITY CONTROL DOLLARS

MANUFACTURING

18. DIRECT LABOR HOURS

19. DIRECT LABOR DOLLARS

20. OVERHEAD

21. MATERIALS AND PURCHASED PARTS

22. OTHER DIRECT CHARGES (Specify)

23. TOTAL MANUFACTURING DOLLARS

OTHER COSTS

24. PURCHASED EQUIPMENT

25. MATERIAL OVERHEAD

26. OTHER COSTS NOT SHOWN ELSEWHERE (Specify)

SUMMARY

27. TOTAL COST (Direct and Overhead)

28. REMARKS

POINT OF CONTACT (POC) INFORMATION

29a. NAME (Last, First, Middle Initial) 29b. DEPARTMENT 29c. TELEPHONE NO. (Include Area Code)

29d. E-MAIL ADDRESS 29e. FAX NO. (Include Area Code) 29f. SIGNATURE 29g. DATE SIGNED (MMDDYY)

DD FORM 1921-1, (FRONT), OCT 2003

SECURITY CLASSIFICATION

1921-1 (Front), Row 27 Summary  
"Total Cost" flows into the 1921

-- Recurring/Nonrecurring/Total  
-- To Date/At Completion

SECURITY CLASSIFICATION

COST DATA SUMMARY REPORT

Form Approved  
OMB No. 0704-0188

The public reporting burden for this collection of information is estimated to average 30 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to Department of Defense, Washington Headquarters Service, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

1a. PROGRAM 1b. APPROVED PLAN NUMBER 2. DOLLARS IN 3. REPORT AS OF (MMDDYY)

4. CONTRACT TYPE 5. CONTRACT PRICE ESTIMATE 6. CONTRACT CEILING 7. APPROPRIATION  
CONTRACT NO. LATEST AMENDMENT  
RFP NO.  
PROGRAM ESTIMATE

8. NAME/ADDRESS (Include ZIP Code) 9. NAME OF CUSTOMER (Subcontractor Use Only)

10. CONTRACTOR TYPE  
PRIME/ASSOCIATE  
SUBCONTRACTOR

11. REMARKS

POINT OF CONTACT (POC) INFORMATION

14a. NAME (Last, First, Middle Initial) 14b. DEPARTMENT 14c. TELEPHONE NO. (Include Area Code)

14d. E-MAIL ADDRESS 14e. FAX NO. (Include Area Code) 14f. SIGNATURE 14g. DATE SIGNED (MMDDYY)

DD FORM 1921, OCT 2003

Public reporting burden for this collection of information is estimated to average 30 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to Department of Defense, Washington Headquarters Service, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

SECURITY CLASSIFICATION

6/2/2006

Module 10: Cost Reporting

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# Cost Reporting Forms

## DD 1921-1 (Front) re. Subcontractor Data

### 1. Subcontractor – Direct Reporting NOT Required per CWIPT

- **Price** reported in columns A & B under Reporting Contractor
  - Typically Row 24 (Purchased Equipment)
  - Alternatively use ODC per specific function (Engineering, Tooling, QC, or Manufacturing) as applicable

### 2. Subcontractor – Direct Reporting Required per CWIPT

#### a) Direct to DCARC (proper)



- **Price** reported in Row 24 (Purchased Equipment) in columns C & D
- Alternatively, use ODC per specific function (Engineering, Tooling, QC, or Manufacturing) as applicable

#### b) Direct to Prime (by exception: legacy, as applicable)

- **Cost/hours** reported Rows 1-27 in columns C & D

# 1. Subcontractor – Direct Reporting NOT Required per CWIPT

DATA ELEMENTS	REPORTING CONTRACTOR		SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES		TOTAL	
	TO DATE A	AT COMPLETION B	TO DATE C	AT COMPLETION D	TO DATE E	AT COMPLETION F
<b>ENGINEERING</b>						
1. DIRECT LABOR HOURS						
2. DIRECT LABOR DOLLARS						
3. OVERHEAD						
4. MATERIAL						
5. OTHER DIRECT CHARGES <i>(Specify)</i>	\$\$\$	\$\$\$				
6. TOTAL ENGINEERING DOLLARS	\$\$\$	\$\$\$				
<b>TOOLING</b>						
7. DIRECT LABOR HOURS						
8. DIRECT LABOR DOLLARS						
9. OVERHEAD						
10. MATERIAL AND PURCHASED TOOLS						
11. OTHER DIRECT CHARGES <i>(Specify)</i>	\$\$\$	\$\$\$				
12. TOTAL TOOLING DOLLARS	\$\$\$	\$\$\$				
<b>QUALITY CONTROL</b>						
13. DIRECT LABOR HOURS						
14. DIRECT LABOR DOLLARS						
15. OVERHEAD						
16. OTHER DIRECT CHARGES <i>(Specify)</i>	\$\$\$	\$\$\$				
17. TOTAL QUALITY CONTROL DOLLARS	\$\$\$	\$\$\$				
<b>MANUFACTURING</b>						
18. DIRECT LABOR HOURS						
19. DIRECT LABOR DOLLARS						
20. OVERHEAD						
21. MATERIALS AND PURCHASED PARTS						
22. OTHER DIRECT CHARGES <i>(Specify)</i>	\$\$\$	\$\$\$				
23. TOTAL MANUFACTURING DOLLARS	\$\$\$	\$\$\$				
<b>OTHER COSTS</b>						
24. PURCHASED EQUIPMENT	\$\$\$	\$\$\$				
25. MATERIAL OVERHEAD						
26. OTHER COSTS NOT SHOWN ELSEWHERE <i>(Specify)</i>						
<b>SUMMARY</b>						
27. TOTAL COST (Direct and Overhead)	\$\$\$	\$\$\$				
28. REMARKS						
<p><b>EXAMPLE:</b></p> <p><b>COSTS FOR SUBCONTRACTS THAT HAVE NOT EXCEEDED THE CSDR REPORTING THRESHOLD AND THE CWIPT HAS NOT LEVIED CSDR REQUIREMENTS ON SUBCONTRACT</b></p> <p><b>THE PRIME SIMPLY REPORTS PRICE AS PURCHASED EQUIPMENT UNDER COLUMNS A &amp; B.</b></p> <p><b>ALTERNATIVELY, THE PRIME MAY REPORT PRICE UNDER FUNCTIONAL ODC UNDER COLUMNS A &amp; B.</b></p>						
<b>POINT OF CONTACT (POC) INFORMATION</b>						
29a. NAME <i>(Last, First, Middle Initial)</i>		29b. DEPARTMENT		29c. TELEPHONE NO. <i>(Include Area Code)</i>		
29d. E-MAIL ADDRESS		29e. FAX NO. <i>(Include Area Code)</i>		29f. SIGNATURE		29g. DATE SIGNED <i>(MM/DD/YY)</i>

## 2. Subcontractor – Direct Reporting Required per CWIPT

### a.) Direct to DCARC (proper)

DATA ELEMENTS	REPORTING CONTRACTOR		SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES		TOTAL	
	TO DATE A	AT COMPLETION B	TO DATE C	AT COMPLETION D	TO DATE E	AT COMPLETION F
<b>ENGINEERING</b>						
1. DIRECT LABOR HOURS						
2. DIRECT LABOR DOLLARS						
3. OVERHEAD						
4. MATERIAL						
5. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
6. TOTAL ENGINEERING DOLLARS			\$\$\$	\$\$\$		
<b>TOOLING</b>						
7. DIRECT LABOR HOURS						
8. DIRECT LABOR DOLLARS						
9. OVERHEAD						
10. MATERIAL AND PURCHASED TOOLS						
11. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
12. TOTAL TOOLING DOLLARS			\$\$\$	\$\$\$		
<b>QUALITY CONTROL</b>						
13. DIRECT LABOR HOURS						
14. DIRECT LABOR DOLLARS						
15. OVERHEAD						
16. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
17. TOTAL QUALITY CONTROL DOLLARS			\$\$\$	\$\$\$		
<b>MANUFACTURING</b>						
18. DIRECT LABOR HOURS						
19. DIRECT LABOR DOLLARS						
20. OVERHEAD						
21. MATERIALS AND PURCHASED PARTS						
22. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
23. TOTAL MANUFACTURING DOLLARS			\$\$\$	\$\$\$		
<b>OTHER COSTS</b>						
24. PURCHASED EQUIPMENT			\$\$\$	\$\$\$		
25. MATERIAL OVERHEAD						
26. OTHER COSTS NOT SHOWN ELSEWHERE (Specify)						
<b>SUMMARY</b>						
27. TOTAL COST (Direct and Overhead)			\$\$\$	\$\$\$		
28. REMARKS						
<p><b>EXAMPLE:</b></p> <p><b>COSTS FOR SUBCONTRACTS THAT MEET OR EXCEED THE CSDR REPORTING THRESHOLD OR THE CWIPT HAS LEVIED CSDR REQUIREMENTS ON SUBCONTRACT DUE TO INTEREST THE PRIME HAS PROPERLY FLOWED DOWN REQUIREMENTS</b></p> <p><b>PRIME SIMPLY REPORTS PRICE AS PURCHASED EQUIPMENT UNDER COLUMNS C &amp; D. ALTERNATIVELY, THE PRIME MAY REPORT PRICE UNDER FUNCTIONAL ODC UNDER COLUMNS C &amp; D. THE SUB IS DIRECTLY REPORTING TO DCARC.</b></p>						
<b>POINT OF CONTACT (POC) INFORMATION</b>						
29a. NAME (Last, First, Middle Initial)		29b. DEPARTMENT		29c. TELEPHONE NO. (Include Area Code)		
29d. E-MAIL ADDRESS	29e. FAX NO. (Include Area Code)	29f. SIGNATURE		29g. DATE SIGNED (MM/DD/YY)		

## 2. Subcontractor – Direct Reporting Required per CWIPT

### b.) Direct to Prime (by exception: legacy, as applicable)

DATA ELEMENTS	REPORTING CONTRACTOR		SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES		TOTAL	
	TO DATE A	AT COMPLETION B	TO DATE C	AT COMPLETION D	TO DATE E	AT COMPLETION F
	<b>ENGINEERING</b>					
1. DIRECT LABOR HOURS			HRS	HRS		
2. DIRECT LABOR DOLLARS			\$\$\$	\$\$\$		
3. OVERHEAD			\$\$\$	\$\$\$		
4. MATERIAL			\$\$\$	\$\$\$		
5. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
6. TOTAL ENGINEERING DOLLARS			\$\$\$	\$\$\$		
<b>TOOLING</b>						
7. DIRECT LABOR HOURS			HRS	HRS		
8. DIRECT LABOR DOLLARS			\$\$\$	\$\$\$		
9. OVERHEAD			\$\$\$	\$\$\$		
10. MATERIAL AND PURCHASED TOOLS			\$\$\$	\$\$\$		
11. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
12. TOTAL TOOLING DOLLARS			\$\$\$	\$\$\$		
<b>QUALITY CONTROL</b>						
13. DIRECT LABOR HOURS			HRS	HRS		
14. DIRECT LABOR DOLLARS			\$\$\$	\$\$\$		
15. OVERHEAD			\$\$\$	\$\$\$		
16. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
17. TOTAL QUALITY CONTROL DOLLARS			\$\$\$	\$\$\$		
<b>MANUFACTURING</b>						
18. DIRECT LABOR HOURS			HRS	HRS		
19. DIRECT LABOR DOLLARS			\$\$\$	\$\$\$		
20. OVERHEAD			\$\$\$	\$\$\$		
21. MATERIALS AND PURCHASED PARTS			\$\$\$	\$\$\$		
22. OTHER DIRECT CHARGES (Specify)			\$\$\$	\$\$\$		
23. TOTAL MANUFACTURING DOLLARS			\$\$\$	\$\$\$		
<b>OTHER COSTS</b>						
24. PURCHASED EQUIPMENT			\$\$\$	\$\$\$		
25. MATERIAL OVERHEAD			\$\$\$	\$\$\$		
26. OTHER COSTS NOT SHOWN ELSEWHERE (Specify)			\$\$\$	\$\$\$		
<b>SUMMARY</b>						
27. TOTAL COST (Direct and Overhead)			\$\$\$	\$\$\$		
<p style="color: red; font-weight: bold;">EXAMPLE:</p> <p style="color: red; font-weight: bold;">COSTS FOR SUBCONTRACTS THAT MEET OR EXCEED THE CSDR REPORTING THRESHOLD OR THE CWIPT HAS LEVIED CSDR REQUIREMENTS ON SUBCONTRACT DUE TO INTEREST</p> <p style="color: blue; font-weight: bold;">THE PRIME HAS PROPERLY FLOWED DOWN REQUIREMENTS</p> <p style="color: blue; font-weight: bold;">THE SUB IS DIRECTLY REPORTING TO THE PRIME ("LEGACY" OR TEAMING TECHNIQUE)</p> <p style="color: blue; font-weight: bold;">PRIME REPORTS ALL DATA AS PROVIDED BY THE SUBCONTRACTOR UNDER COLUMNS C &amp; D</p>						
<b>POINT OF CONTACT (POC) INFORMATION</b>						
29a. NAME (Last, First, Middle Initial)		29b. DEPARTMENT		29c. TELEPHONE NO. (Include Area Code)		
29d. E-MAIL ADDRESS	29e. FAX NO. (Include Area Code)	29f. SIGNATURE		29g. DATE SIGNED (MM/DD/YY)		

# Cost Reporting Forms

## Summary - DD Form 1921-1 (Front)

- Functional Cost Hour Report provides detailed resource data for **select** reporting elements and total contract
- Cost data linked to DD 1921-1 (Back) and Cost Data Summary Report

# Cost Reporting Forms

## Summary - DD Form 1921-1 (Back)

- Progress Curve Report provides detailed resource data for *select hardware* reporting elements
- Used for modeling learning and projecting future units
  - Recurring manufacturing and QC resources
  - Recurring manufacturing raw materials/purchased parts and purchased equipment
- Cost data linked to DD 1921-1 (front)

1. WBS ELEMENT CODE		3. UNITS/LOTS COMPLETED (Specify,		LOT TOTAL OR	
2. REPORTING ELEMENT		UNIT TOTAL OR		LOT AVERAGE	
		UNIT AVERAGE			
		COMPLETED UNITS/LOTS A			
		1	2	3	4
DATA ELEMENTS					
1. MODEL AND SERIES					
2. FIRST UNIT OF LOT/WIP UNITS					
3. LAST UNIT OF LOT					
4. CONCURRENT UNITS/LOTS					
CHARACTERISTICS					
5.a					
5.b					
5.c					
PRIME CONTRACTOR					
6. DIRECT QUALITY CONTROL LABOR HOURS					
7. DIRECT MANUFACTURING LABOR HOURS					
8. TOTAL DIRECT LABOR HOURS					
9. DIRECT QUALITY CONTROL LABOR DOLLARS					
10. DIRECT MANUFACTURING LABOR DOLLARS					
11. TOTAL DIRECT LABOR DOLLARS					
12. RAW MATERIALS AND PURCHASED PARTS					
13. PURCHASED EQUIPMENT					
14. TOTAL DIRECT DOLLARS					
SUBCONTRACT/OUTSIDE PRODUCTS AND SERVICES					
15. DIRECT QUALITY CONTROL LABOR HOURS					
16. DIRECT MANUFACTURING LABOR HOURS					
17. TOTAL DIRECT LABOR HOURS					
18. DIRECT QUALITY CONTROL LABOR DOLLARS					
19. DIRECT MANUFACTURING LABOR DOLLARS					
20. TOTAL DIRECT LABOR DOLLARS					
21. RAW MATERIALS AND PURCHASED PARTS					
22. PURCHASED EQUIPMENT					
23. TOTAL DIRECT DOLLARS					
TOTAL PER UNIT/LOT					
24. DIRECT QUALITY CONTROL LABOR HOURS					
25. DIRECT MANUFACTURING LABOR HOURS					
26. TOTAL DIRECT LABOR HOURS					
27. DIRECT QUALITY CONTROL LABOR DOLLARS					
28. DIRECT MANUFACTURING LABOR DOLLARS					
29. TOTAL DIRECT LABOR DOLLARS					
30. RAW MATERIALS AND PURCHASED PARTS					
31. PURCHASED EQUIPMENT					
32. TOTAL DIRECT DOLLARS					
33. % SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES					
34. REMARKS					

POINT OF CONTACT (POC) INFORMATION		
35a. NAME (Last, First, Middle Initial)	35b. DEPARTMENT	35c. TELEPHONE NO. (Include Area Code)
35d. E-MAIL ADDRESS	35e. FAX NO. (Include Area Code)	35f. SIGNATURE
		35g. DATE SIGNED (MM/DD/YY)

24



...finally,  
let's answer two fundamental  
questions about cost reports:

(1) where do the data reports go  
and (2) how are they used...

# Cost Reporting: Submissions to DCARC – Present

## Web Service to “upload” data

### Benefits:

- Data Integrity, Confidentiality, and Non-repudiation
- Email notification of submissions
- Web functionality more commonly used than digitally signed email

For Assistance

Call DCARC

(703) 601-4850 ext. 145

Rebecca Palmeri

***Positive Feedback of Use***

The screenshot shows a web browser window displaying the DCARC File Uploading form. The header includes the DCARC logo and the text "Defense Cost and Resource Center — Enhancing DoD Cost Analysis". The form title is "DCARC File Uploading". Below the title, a message states: "Please enter the information requested and select the file to be uploaded. All fields (except for comments) are required." The form contains several input fields: Contractor Name, Contractor Division, Contractor Location, Full Name, Phone, Fax, Email, Program, Contract Number, As of Date, and Description. The Description field has a placeholder text: "[e.g., 6)0e production, LRIP Lot 2, development, etc.]". There is a File Type dropdown menu set to "DD Form 1921", a File input field with a "Browse..." button, and a Comments text area. At the bottom, there are two buttons: "Upload" and "Upload then Add Another".

# CSDR Data Repository

- Defense Automated Cost Information System (DACIMS)
  - Highly secure web-based information system that stores the CSDR reports provided by industry
- Access to DACIMS limited to authorized government personnel only
  - User must obtain an X.509 certificate and a log-in ID
  - To request a certificate, follow the registration instructions on the DCARC website (<http://dcarc.pae.osd.mil>)
  - Permits authorized government users to view, search, and download files in a secure manner

# Using CSDRs

- The OSD CAIG, by way of DOD Directive 5000.4M\*\*, provides guidance on the scope of the cost analysis, the analytical methods to be used in preparing cost estimates, and the procedures and presentation of the estimates to the Cost Analysis Improvement Group
  - *“It is expected that heavy reliance will be placed on parametric, as well as analog and engineering methods, for Milestone I and II reviews, while projections of cost actuals will be predominantly used for preparing estimates for Milestone III and subsequent reviews.”*

\*\* Chapter 2, “Criteria and Procedures for the Preparation and Presentation of Cost Analyses to the OSD CAIG”, provides information on generally accepted analytical methods under Section B. Specifically, in Section B.1., the guidance provides direction on reliance and use of cost actuals in estimating future system production costs.

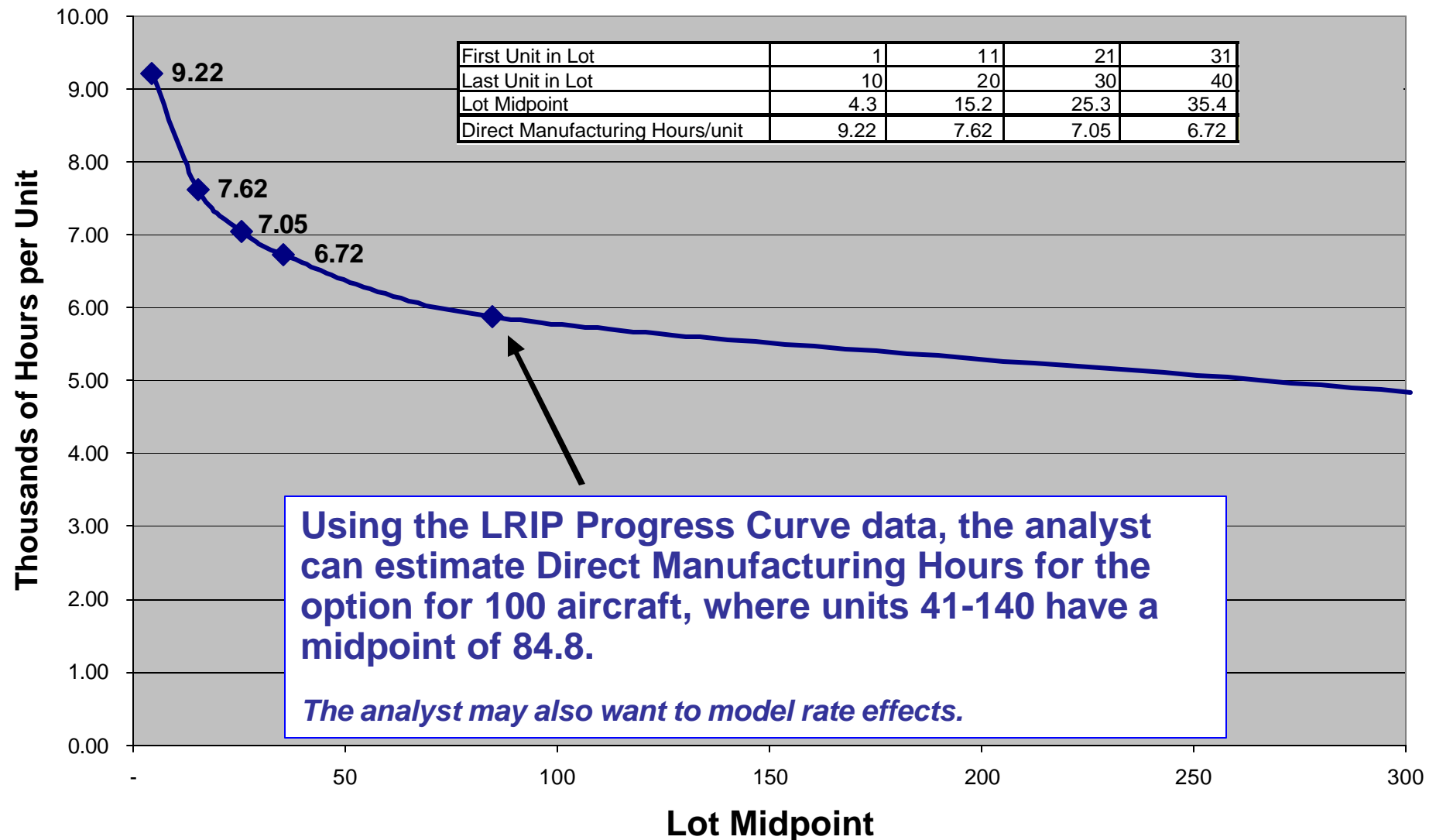
# Using CCDRs

- Reliance upon actual costs of systems as a primary method is reiterated and emphasized in section B.4, with specific references to CCDR data:
  - “Actual cost experience on prototype units, early engineering development hardware, and early production hardware for the program under consideration should be used to the maximum extent possible from CCDR...”
  - “... If development or production units have been produced, the actual cost information will be provided as part of the documentation. Estimates for Milestone III reviews must be based at least in part on actual production cost data for the systems under review.”

\*\* Chapter 2, “Criteria and Procedures for the Preparation and Presentation of Cost Analyses to the OSD CAIG”, provides information on generally accepted analytical methods under Section B. Specifically, in Section B.1., the guidance provides direction on reliance and use of cost actuals in estimating future system production costs.

# Example of Data Utility

## Plot using DD 1921-1 (Back) Progress Curve Data Airframe Direct Manufacturing Hours per Unit



UNCLASSIFIED

SECURITY CLASSIFICATION

# Example of Data Utility

COST DATA SUMMARY REPORT				3. TYPE ACTION <input checked="" type="checkbox"/> CONTRACT					
1a. PROGRAM: Execuhawk		2. DOLLARS IN		LATEST AMENDMENT					
1b. APPROVED PLAN NUMBER: AG-03-1C		thousands		RFP NO: PROGRAM ESTIMATE					
8. CONTRACT TYPE		9. CONTRACT PRICE ESTIMATE		10. CONTRACT CEILING					
CW		\$132,356		\$140,000					
11a. CONTRACTOR TYPE		11b. NAME/ADDRESS (Include ZIP Code)		12. NAME OF CUSTOMER: (Subcontractor Use Only)					
<input checked="" type="checkbox"/> PRIME/ASSOCIATE <input type="checkbox"/> SUBCONTRACTOR		Cessna / Oz, Kansas, 66050		FY03					
CONTRACT LINE ITEM A	REPORTING ELEMENTS	WBS ELEMENT CODE	NUMBER OF UNITS	TO DATE			NUMBER OF UNITS H	NO	TOTAL K
				NONRECURRING E	RECURRING F	TOTAL G			
CLIN 0100	Aircraft System			\$17,216.1	\$83,131.2	\$100,347.3	40.0		\$100,347.3
CLIN 0100	Air Vehicle (AV)			\$8,651.3	\$55,792.8	\$64,444.1	40.0		\$64,444.1
CLIN 0100	Airframe			\$3,663.6	\$26,778.8	\$30,443.4	40.0		\$30,443.4
CLIN 0100	Forward Fuselage			\$692.8	\$5,036.4	\$5,729.2	40.0		\$5,729.2
CLIN 0100				\$916.0	\$6,555.8	\$7,471.8	40.0		
CLIN 0100				\$337.0	\$2,465.8	\$2,802.8	40.0		
CLIN 0100				\$743.3	\$5,353.6	\$6,097.0	40.0		
CLIN 0100				\$598.9	\$4,409.8	\$5,008.7	40.0		
CLIN 0100				\$375.6	\$2,957.4	\$3,333.0	40.0		
CLIN 0100				\$209.4	\$1,381.2	\$1,590.7	40.0		
CLIN 0100				\$170.6	\$1,125.5	\$1,296.1	40.0		
CLIN 0100				\$38.8		\$38.8	40.0		
CLIN 0100	Communications/Identification	1.1.3	40.0	\$2,009.7		\$2,009.7	40.0		\$2,009.7
CLIN 0100	KX-155A NAV/COM Transceiver	1.1.3.1	80.0	\$1,192.5		\$1,192.5	80.0		\$1,192.5
CLIN 0100	KT-76 Mode C Transponder	1.1.3.2	40.0	\$179.3		\$179.3	40.0		\$179.3
CLIN 0100	3000-10A Emergency Locator Transmitter	1.1.3.3	40.0	\$46.5		\$46.5	40.0		\$46.5
CLIN 0100	KDR-510 Weather Datalink	1.1.3.4	40.0	\$591.4		\$591.4	40.0		\$591.4
CLIN 0100	Navigation/Guidance	1.1.4	40.0	\$1,011.6		\$1,011.6	40.0		\$1,011.6
CLIN 0100	KLN-94 GPS	1.1.4.1	40.0	\$371.2		\$371.2	40.0		\$371.2
CLIN 0100	KR-87 Automatic Direction Finder System	1.1.4.2	40.0	\$498.6		\$498.6	40.0		\$498.6
CLIN 0100	ADF System with Compass Card	1.1.4.2.1	40.0	\$399.4		\$399.4	40.0		\$399.4
CLIN 0100	KA-44B Antenna Unit	1.1.4.2.2	40.0	\$99.3		\$99.3	40.0		\$99.3
CLIN 0100	Attitude Gyro	1.1.4.3	40.0	\$23.5		\$23.5	40.0		\$23.5
CLIN 0100	Dual Mode Altimeter	1.1.4.4	40.0	\$22.4		\$22.4	40.0		\$22.4
CLIN 0100	Magnetic Compass	1.1.4.5	40.0	\$20.7		\$20.7	40.0		\$20.7
CLIN 0100	KI-208 Directional Gyro	1.1.4.6	40.0	\$75.2		\$75.2	40.0		\$75.2
CLIN 0100				\$1,071.7		\$1,071.7	40.0		\$1,071.7
CLIN 0100				\$631.2		\$631.2	40.0		\$631.2
CLIN 0100				\$440.5		\$440.5	40.0		\$440.5
CLIN 0100				\$685.2		\$685.2	40.0		\$685.2
CLIN 0100				\$4,325.7		\$4,325.7	40.0		\$4,325.7
CLIN 0200				\$1,730.3		\$1,730.3	40.0		\$1,730.3
CLIN 0300				\$865.1		\$865.1	40.0		\$865.1
CLIN 0300				\$432.6		\$432.6	40.0		\$432.6
CLIN 0100				\$519.1		\$519.1	40.0		\$519.1
CLIN 0300				\$259.5		\$259.5	40.0		\$259.5
CLIN 0300				\$0.0		\$0.0	40.0		\$0.0
CLIN 0300				\$0.0		\$0.0	40.0		\$0.0
CLIN 0300	Initial Spares and Repair Parts	1.10		\$432.6		\$432.6			\$432.6

$$\frac{\text{Data \$}}{\text{AV \$}} = 2.4\%$$

Aircraft System

Air Vehicle (AV)

Airframe

Forward Fuselage

System Test and Evaluation

Training

Data

Peculiar Support Equipment

Common Support Equipment

TOTAL K

\$100,347.3

\$64,444.1

\$30,443.4

\$5,729.2

\$7,000.0

\$2,538.9

\$1,548.4

\$3,866.6

13. REMARKS:  
Final report.

14a. NAME (Last, First, Middle Initial)  
J.J. Price

14b. DEPARTMENT  
Government Procurement Programs

14c. TELEPHONE NO. (Include Area Code)  
(316) 555-1234

14d. E-MAIL ADDRESS  
jjprice@execuhawk.com

14e. FAX NO. (Include Area Code)  
(316) 555-4321

14f. SIGNATURE  
J.J. Price

14g. DATE SIGNED (MM/DD/YY)  
04/30/06

DD FORM 1921, OCT 2003

Public reporting burden for this collection of information is estimated to average 33 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, D.C. 20503.

UNCLASSIFIED

SECURITY CLASSIFICATION

# Example of Data Utility

FUNCTIONAL COST-HOUR AND PROGRESS CURVE REPORT

1. PROGRAM: Program A

2. REPORT DATE: October 2, 2008

3. REPORTED BY: P108

4. CONTRACT TYPE: AF-65-E-01

5. SUBCONTRACT (if reported by Reporting Contractor):

6. CUSTOMER (Subcontractor Use Only):

7. NUMBER OF REPORTING SUBCONTRACTORS: 1

8. TYPICAL CONTRACT NO.: FWA 021 654-01-0029

9. REPORTING ELEMENT: 1.1.2. Radar

10. COST TYPE: 1. QUANTITY: 2.5, 2. NONRECURRING AT COMPLETION: 5.0

11. DATA ELEMENTS:

	TO DATE	AT COMPLETION	TOTAL	AT COMPLETION	TOTAL	AT COMPLETION
	A	B	C	D	E	F
ENGINEERING						
1. DIRECT LABOR HOURS	3.9	6.3	0.0	0.0	3.9	6.3
2. DIRECT LABOR DOLLARS	\$136.5	\$221.1	\$0.0	\$0.0	\$136.5	\$221.1
3. OVERHEAD	\$177.4	\$287.4	\$0.0	\$0.0	\$177.4	\$287.4
4. MATERIAL	\$62.8	\$101.7	\$0.0	\$0.0	\$62.8	\$101.7
5. OTHER DIRECT CHARGES (Specify)	\$7.5	\$12.2	\$0.0	\$0.0	\$7.5	\$12.2
6. TOTAL ENGINEERING DOLLARS	\$384.2	\$622.4	\$0.0	\$0.0	\$384.2	\$622.4

Hours data taken from Program A and pooled with several other programs to build a normalized, standardized dataset

12. WBS ELEMENT CODE		PART I. FUNCTIONAL COST-HOUR REPORT					
1.1.2.		14. COST TYPE		15. QUANTITY			
		<input type="checkbox"/> RECURRING		TO DATE		2.5	
13. REPORTING ELEMENT		<input checked="" type="checkbox"/> NONRECURRING		AT COMPLETION		5.0	
				TOTAL			
		REPORTING CONTRACTOR		SUBCONTRACT OR OUTSIDE PRODUCTION AND SERVICES			
DATA ELEMENTS		TO DATE	AT COMPLETION	TO DATE	AT COMPLETION	TO DATE	AT COMPLETION
		A	B	C	D	E	F
ENGINEERING							
1. DIRECT LABOR HOURS		3.9	6.3	0.0	0.0	3.9	6.3
2. DIRECT LABOR DOLLARS		\$136.5	\$221.1	\$0.0	\$0.0	\$136.5	\$221.1
3. OVERHEAD		\$177.4	\$287.4	\$0.0	\$0.0	\$177.4	\$287.4
4. MATERIAL		\$62.8	\$101.7	\$0.0	\$0.0	\$62.8	\$101.7
5. OTHER DIRECT CHARGES (Specify)		\$7.5	\$12.2	\$0.0	\$0.0	\$7.5	\$12.2
6. TOTAL ENGINEERING DOLLARS		\$384.2	\$622.4	\$0.0	\$0.0	\$384.2	\$622.4

- Analysis conducted to reveal correlation between NR Engineering Hours and physical, performance, programmatic characteristics.

- Develop estimating relationship used to project NR Engineering hours for a **DIFFERENT** radar.

$$\text{NR Engr Hrs} = a \times (\text{Freq}^{\beta_1}) \times (\text{Pwr}^{\beta_2}) \times (\text{Sched}^{\beta_3})$$

		Radar			
		Nonrecurring Engineering Hours	Frequency	Power	Schedule
<div></div>	Program A				
	B				
	C				
	D				
	E				
	G				
	H				



# Practical Exercise

## 1 Hour & 45 Minutes

- *Using the materials provided, complete the Cost Reporting exercises*
  - EXERCISE 10-1. Contractor Cost Data Reports

# Questions / Discussion / Review

- **At this point, you should:**
  - *Understand the information conveyed via DD Form 1921 series of cost reports and its data fields;*
  - *Understand the inter-relationships of DD Form 1921 series of cost reports;*
  - *Understand the relationship between the contract plan and cost reports;*
  - *Be able to prepare a sample cost report given a contract plan and a sample accounting data set*

# For more information...

- **Read:**

- CSDR Reference Book

- DoD 5000.4-M-1, Cost and Software Data Reporting (CSDR) Manual
      - Chapter 4: Contractor Guidance
      - Chapter 5: Defense Automated Cost Information Management System (DACIMS)
    - DD Form 1921 (Cost Data Summary Report dated October 2003)
    - DD Form 1921-1 (Functional Cost-Hour and Progress Curve Report dated October 2003)
    - Data Item Description – DD Form 1921, October, 2003 (DI-FNCL-81565A)
    - Data Item Description – DD Form 1921-1, October, 2003 (DI-FNCL-81566A)

- CSDR Work Book

- CVN-21 Case Study, *Non-Recurring versus Recurring Costs*, Defense Industry Daily Article, 19 December 2005